

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>1</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
	)	(Jointly Administered)

**COVER SHEETS FOR SEVENTH INTERIM FEE APPLICATION OF  
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM JANUARY 1, 2022 THROUGH APRIL 30, 2022**

<b>Name of Applicant:</b>	Ernst & Young LLP (“EY LLP”)  Auditors to the Debtors and Debtors in Possession
<b>Authorized to Provide Services to:</b>	Purdue Pharma L.P., <i>et al.</i>
<b>Petition Date:</b>	September 15, 2019
<b>Retention Date:</b>	December 23, 2019 <i>nunc pro tunc</i> to September 15, 2019
<b>Date of Order Approving Retention:</b>	December 23, 2019 [ECF No. 698]
<b>Time Period Covered by This Application:</b>	January 1, 2022 through April 30, 2022
<b>Total Compensation Requested:</b>	\$1,050,000.00

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<b>Total Expenses Requested:</b>	\$-0-
<b>Total Compensation and Expenses Requested:</b>	\$1,050,000.00
<b>Blended Rate in This Application for All Timekeepers</b>	\$581.72
<b>Number of Professionals Included in This Application:</b>	38
<b>Number of Professionals Billing Fewer Than 15 Hours During This Period:</b>	20
This is a(n):                      ____monthly <u>X</u> interim                      ____final application	

### **SUMMARY BY PROFESSIONAL**

#### ***Audit Services***

<b>Last Name</b>	<b>First Name</b>	<b>Rank</b>	<b>Time</b>
Agarwal	Ashish Agarwal	Manager	34.0
Azraa	Sarah	Client Serving Contractor	94.0
Bal	Gurbani	Staff/Assistant	19.0
Biedziak	Eliza Anna	Senior Manager	4.5
Caporale	Amelia	Partner/Principal	13.0
Casella	John M.	Staff/Assistant	195.5
Conley	Hannah Mary	Senior Manager	2.0
D'Alessandro	Nicholas A	Manager	230.7
Eiserle	Christopher D.	Staff/Assistant	19.5
Fox	Nicholas K.	Manager	5.0
Furtado	Justin V	Manager	80.9
Karappamveetil	Hitha Anis	Associate	2.0
Kaushik	Utkarsh	Staff/Assistant	81.0
Laver	Johan	Executive Director	2.0
Maity	Anirban	Staff/Assistant	4.0
Memeti	Andi	Senior	34.0
Mercier	Joseph D	Senior	147.1
Mumtaz	Humza	Staff/Assistant	7.0
Mutlu Tepe	Serpil	Manager	12.0
Nayyar	Deepankar	Senior	247.0
Nguyen	Dominic Lee	Senior	4.6
Pahlon	Cody	Staff/Assistant	6.6
Patel	Nikita P.	Staff/Assistant	162.0
Pereira	Christopher A.	Partner/Principal	10.0
Piotroski	Edmund Anthony	Senior	249.9
Puri	Muskaan	Staff/Assistant	9.0
Redmond	Robert	Manager	6.0
Rys	Ola	Staff/Assistant	1.4
Savithri Devi	Sagarwala	Senior	17.0
Sawhney	Akshay	Senior	1.0
Shivani	Shivani	Senior Associate	0.5
Shukla	Saurabh	Senior	6.0
Siegler	Jeffrey Thomas	Staff/Assistant	20.5
Singh	Kulbhusan	Senior	13.5
Sonika	Avinash	Senior Manager	24.0
Tsui	Rochelle	Manager	23.0
Urja	Ahuja	Staff/Assistant	15.0
Zee	Ena	Executive Director	0.8
		<b>Total</b>	<b>1,805.0</b>

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**

**SUMMARY BY PROJECT CATEGORY**

***Audit Services***

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Hours</b>
Independence Procedures	This category includes all activities associated with Independence Procedures	6.0
Planning Activities	This category relates to all audit planning activities.	130.6
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	73.0
Walkthroughs/Test of Controls	This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.	31.1
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	1,556.3
Quality Review	This category includes activities associated with Quality Review of audit procedures	8.0
	<b>Total</b>	<b>1,805.0</b>

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>2</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
_____	)	(Jointly Administered)

**SEVENTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM JANUARY 1, 2022 THROUGH APRIL 30, 2022**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s November 21, 2019 order approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance and payment of \$1,050,000.00 as compensation, with respect to services it provided to the Debtors during the period from January 1, 2022 through April 30, 2022 (the “Fee Period”).

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<sup>2</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

### **Background**

1. On September 15, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by this Court’s Order entered on December 23, 2019, *nunc pro tunc* to September 15, 2019.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

### **Compensation Paid and Its Source**

4. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

### **Supporting Detail**

5. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 1,805.0 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$581.72.

6. The supporting detail for this Application is attached hereto as **Exhibit A**. Exhibit A contains the daily time information for each EY LLP professional performing services during the period from January 1, 2022 through April 30, 2022.

**Applicable Law**

7. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

8. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

9. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997).

Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

10. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

**WHEREFORE**, EY LLP hereby respectfully requests allowance and payment of \$1,050,000.00, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: May 13, 2022

/s/Amelia M. Caporale

Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103



**VERIFICATION**

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).

2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: May 13, 2022

/s/Amelia M. Caporale  
Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**EXHIBIT A**  
**SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL**

*Audit Services*

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Pereira,Christopher A.	Partner/Principal	2/2/2022	Quality Review	3.0	Review of prior year financial statements
Caporale,Amelia M	Partner/Principal	2/3/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/10/2022	Planning Activities	2.0	Planning for 2021 audit.
Sarah Azraa	Client Serving Contractor	2/11/2022	Year-End Substantive Testing	3.0	Preparation of lead sheets for 2021 audit
D'Alessandro,Nicholas A	Manager	2/14/2022	Planning Activities	1.0	Planning for 2021 audit.
Sarah Azraa	Client Serving Contractor	2/15/2022	Year-End Substantive Testing	10.0	Preparation of lead sheets for 2021 audit cont.
Deepankar Nayyar	Senior	2/16/2022	Planning Activities	11.0	Review of Purdue planning documents
Caporale,Amelia M	Partner/Principal	2/17/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/18/2022	Planning Activities	1.0	Planning for 2021 audit.
Caporale,Amelia M	Partner/Principal	2/21/2022	Planning Activities	0.5	Review of initial planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	2/25/2022	Planning Activities	1.0	Planning for 2021 audit.
D'Alessandro,Nicholas A	Manager	3/2/2022	Planning Activities	1.5	Request list and walking the Controller through the list. EY members Justin Furtado, Manager also on the call
Furtado,Justin V	Manager	3/2/2022	Planning Activities	1.5	Request list and walking the Controller through the list. EY members Nicholas D'Alessandro, Manager also on the call
Caporale,Amelia M	Partner/Principal	3/2/2022	Planning Activities	0.5	Call with R. Aleali to discuss modifications to Engagement letter and status of litigation
Furtado,Justin V	Manager	3/4/2022	Planning Activities	1.0	Planning documents review
Caporale,Amelia M	Partner/Principal	3/4/2022	Independence Procedures	0.5	Review and modify engagement letter for submission to client

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	3/7/2022	Planning Activities	6.2	Planning files for scope and strategy including scoping, changes to IT tasks/testing approach, scoping and request list emails from client
D'Alessandro,Nicholas A	Manager	3/8/2022	Planning Activities	6.8	Planning files for scope and strategy including scoping and request list emails from client, estimates discussion, team PowerPoint, team assignments tracker
Patel,Nikita P.	Staff/Assistant	3/8/2022	Planning Activities	1.3	Removing technology controls not tested this year from Canvas and filling out audit planning template
Patel,Nikita P.	Staff/Assistant	3/8/2022	Planning Activities	2.2	Researching litigation articles to help fill out audit planning template
Deepankar Nayyar	Senior	3/8/2022	Year-End Substantive Testing	11.0	Review and update of audit permanent files
Mercier,Joseph D	Senior	3/8/2022	Year-End Substantive Testing	3.0	Documentation of the estimates testing leadsheet
Mercier,Joseph D	Senior	3/8/2022	Walkthroughs/Test of Controls	2.0	Documenting walkthroughs
Utkarsh Kaushik	Staff/Assistant	3/8/2022	Walkthroughs/Test of Controls	13.0	Documentation of walkthrough procedures
Patel,Nikita P.	Staff/Assistant	3/9/2022	Planning Activities	4.4	Researching litigation articles to help fill out audit planning template cont.
D'Alessandro,Nicholas A	Manager	3/9/2022	Planning Activities	3.5	Scope & Strategy files for planning including audit committee book, planning template, team meeting PowerPoint, and assignments tracker
Furtado,Justin V	Manager	3/9/2022	Planning Activities	0.7	Planning documents review cont.
Deepankar Nayyar	Senior	3/9/2022	Walkthroughs/Test of Controls	11.0	Documentation of process walkthroughs
D'Alessandro,Nicholas A	Manager	3/10/2022	Planning Activities	4.5	Scope & Strategy files for planning including planning template, client continuance/risk factor, estimates lead, fraud and significant risk documentation and assignments tracker
Deepankar Nayyar	Senior	3/10/2022	Year-End Substantive Testing	11.0	Update of client request list within the collaboration portal
Utkarsh Kaushik	Staff/Assistant	3/10/2022	Year-End Substantive Testing	14.0	Requesting client portal requests
Caporale,Amelia M	Partner/Principal	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, J.Furtado and N. D'Alessandro for Government pricing testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/11/2022	Walkthroughs/Test of Controls	0.6	Performing various walkthroughs
D'Alessandro,Nicholas A	Manager	3/11/2022	Walkthroughs/Test of Controls	1.3	Sales walkthrough review and follow-ups with client
D'Alessandro,Nicholas A	Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, J.Furtado and A. Caporale for Government pricing testing
Sonika,Avinash	Senior Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with N. D'Alessandro, J.Furtado and A. Caporale for Government pricing testing
D'Alessandro,Nicholas A	Manager	3/11/2022	Planning Activities	6.8	Review of planning files
Patel,Nikita P.	Staff/Assistant	3/11/2022	Year-End Substantive Testing	0.6	Uploading and documenting 2021 product price lists received
Furtado,Justin V	Manager	3/11/2022	Planning Activities	0.5	Discuss scoping with A.Sonika, N. D'Alessandro and A. Caporale for Government pricing testing
Furtado,Justin V	Manager	3/11/2022	Planning Activities	1.2	Planning documents review cont.
Casella,John M.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
D'Alessandro,Nicholas A	Manager	3/14/2022	Walkthroughs/Test of Controls	2.5	Walkthrough documentation along with higher risk estimate walkthrough forms (rebates, returns, chargebacks)
Patel,Nikita P.	Staff/Assistant	3/14/2022	Planning Activities	1.4	Planning forms such as program of general audit procedures
Piotroski,Edmund Anthony	Senior	3/14/2022	Planning Activities	2.5	Purdue scoping review
Piotroski,Edmund Anthony	Senior	3/14/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.7	Documenting price list and sales return policy for Rhodes Pharma
D'Alessandro,Nicholas A	Manager	3/14/2022	Planning Activities	4.6	Finalizing the audit planning template and executive presentation
Patel,Nikita P.	Staff/Assistant	3/14/2022	Walkthroughs/Test of Controls	0.7	Documenting entity level control support provided
Casella,John M.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	3.0	Testing Severance detail and accrued bonus

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	1.6	Documenting intercompany analysis for consolidated company
D'Alessandro,Nicholas A	Manager	3/14/2022	Year-End Substantive Testing	1.4	Managing Canvas client portal questions and requests, setting up seniors/staff on cash, accounts receivable
Mercier,Joseph D	Senior	3/14/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/14/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Furtado,Justin V	Manager	3/14/2022	Year-End Substantive Testing	0.6	Review of client request list
Utkarsh Kaushik	Staff/Assistant	3/14/2022	Year-End Substantive Testing	12.0	Performing intangible asset rollforward and accounts payable testing workbooks
Casella,John M.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Akshay Sawhney	Senior	3/15/2022	Year-End Substantive Testing	0.5	Creating trade receivables subledger analyzer
D'Alessandro,Nicholas A	Manager	3/15/2022	Year-End Substantive Testing	5.6	Engagement management, including review of client request list and staffing assignments
Casella,John M.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	4.0	Testing of intangible assets and inventory cut-off procedures
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/15/2022	Year-End Substantive Testing	0.5	Morning & Afternoon Touchpoints with the team
D'Alessandro,Nicholas A	Manager	3/15/2022	Planning Activities	2.8	Finalizing the audit planning template and executive presentation
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	1.4	Client request list updates
Piotroski,Edmund Anthony	Senior	3/15/2022	Year-End Substantive Testing	0.8	Client request list set up and transition to N. Patel
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	1.5	Review of Rhodes weight average cost price list
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.5	Performing Purdue Over the counter sales analytic
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	2.0	Documenting intercompany testing file
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.8	Documenting Rhodes Pharma accounts receivable aging
Mercier,Joseph D	Senior	3/15/2022	Year-End Substantive Testing	0.8	Documenting Purdue accounts receivable aging
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	1.8	Preparing accounts receivable testing files and intercompany analysis files
Patel,Nikita P.	Staff/Assistant	3/15/2022	Year-End Substantive Testing	3.3	Setting up inventory files for Rhodes Pharma
Deepankar Nayyar	Senior	3/15/2022	Year-End Substantive Testing	11.0	Documenting substantive testing workpapers
Furtado,Justin V	Manager	3/15/2022	Year-End Substantive Testing	0.9	Review of Medicaid price testing scoping
Casella,John M.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Fox,Nicholas K.	Manager	3/16/2022	Year-End Substantive Testing	3.0	Review actuarial testing scoping with team, refamiliarize with existing issues, project management
Mercier,Joseph D	Senior	3/16/2022	Year-End Substantive	1.5	Documenting Rhodes inventory summary

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Mercier, Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.5	Review of Rhodes Inventory cutoff
Mercier, Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.8	Testing of Rhodes credit adjustments
Mercier, Joseph D	Senior	3/16/2022	Year-End Substantive Testing	1.2	Testing of Purdue credit adjustments
Piotroski, Edmund Anthony	Senior	3/16/2022	Year-End Substantive Testing	3.0	Updating client request list
D'Alessandro, Nicholas A	Manager	3/16/2022	Year-End Substantive Testing	6.8	Working through account schedules including revenue, journal entry data for EY Helix General Ledger Analyzer, inventory
Patel, Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	3.4	Documenting revenue substantive testing workpapers
Piotroski, Edmund Anthony	Senior	3/16/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Casella, John M.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	5.0	Testing of Bonus accrual, Intangible analysis, Inventory Cut-off
Mercier, Joseph D	Senior	3/16/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel, Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Patel, Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	1.4	Updating functionality of client request list for ease of tracking
Patel, Nikita P.	Staff/Assistant	3/16/2022	Year-End Substantive Testing	3.6	Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma
Deepankar Nayyar	Senior	3/16/2022	Year-End Substantive Testing	11.0	Reviewing cash testing procedures over confirmations

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	3/16/2022	Year-End Substantive Testing	0.6	Review of client request list updates
Furtado,Justin V	Manager	3/16/2022	Year-End Substantive Testing	4.1	Review of Purdue accrued expenses detail and determination of testing procedures
Utkarsh Kaushik	Staff/Assistant	3/16/2022	Year-End Substantive Testing	5.0	Performing over the counter sales testing
Pereira,Christopher A.	Partner/Principal	3/16/2022	Quality Review	1.0	Review of prior year testing workpapers
Biedziak,Eliza Anna	Senior Manager	3/17/2022	Year-End Substantive Testing	0.5	Planning procedures for government price testing
Casella,John M.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	3.0	Chart of accounts review within EY Helix Tool
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.4	Update prepared by client request list based on what was received from client today
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.8	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	6.1	Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma
Sonika,Avinash	Senior Manager	3/17/2022	Planning Activities	4.0	reviewing planning documents for FY21 audit
D'Alessandro,Nicholas A	Manager	3/17/2022	Year-End Substantive Testing	4.8	Purdue inventory audit procedures
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.7	Review of the over the counter product sales analytics
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.5	Review of Over the counter sales cutoff testing and sales cutoff register
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive	0.5	Updating the estimates lead



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.5	Review of Purdue unprocessed deductions
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	0.5	Review of Rhodes Inventory cutoff
Mercier,Joseph D	Senior	3/17/2022	Year-End Substantive Testing	1.3	Review of vendor chargeback credit listings
D'Alessandro,Nicholas A	Manager	3/17/2022	Planning Activities	4.3	Audit planning for Purdue.
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.6	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/17/2022	Year-End Substantive Testing	0.5	Morning & Afternoon Touchpoints with the team
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	0.9	Creating Rhodes pharma sales ledger testing files
Casella,John M.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	4.0	Documenting inventory compilation testing file
Patel,Nikita P.	Staff/Assistant	3/17/2022	Year-End Substantive Testing	2.7	Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma
Deepankar Nayyar	Senior	3/17/2022	Year-End Substantive Testing	11.0	Documenting substantive testing workpapers
Furtado,Justin V	Manager	3/17/2022	Planning Activities	0.6	Review of audit planning meeting materials
Utkarsh Kaushik	Staff/Assistant	3/17/2022	Year-End Substantive Testing	3.0	Performing accounts payable testing over goods received, not invoiced
Tsui,Rochelle	Manager	3/17/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Medicaid pricing testing client request client

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Caporale,Amelia M	Partner/Principal	3/18/2022	Independence Procedures	0.5	Assessment of additional permissible services given audit relationship
Casella,John M.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
D'Alessandro,Nicholas A	Manager	3/18/2022	Year-End Substantive Testing	4.7	Revenue/Accounts Receivable Helix procedures and setting up general ledger analyzer/trade receivable analyzer
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella
Sonika,Avinash	Senior Manager	3/18/2022	Planning Activities	4.0	Reviewing planning documents for FY21 audit
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.7	Adding in Rhodes Pharma sales listing into our workpapers
Patel,Nikita P.	Staff/Assistant	3/18/2022	Planning Activities	0.3	Preparing what I present during executive approval and discussion points meeting next week
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	1.0	Review of client requests received
Piotroski,Edmund Anthony	Senior	3/18/2022	Year-End Substantive Testing	0.5	Review of Purdue inventory testing workpapers
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.3	Morning catch up call with team
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	3.8	Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma and Rhodes Pharma and discussing with team
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	0.3	Review of pension workpapers
Patel,Nikita P.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	0.6	Update prepared by client request list based on what was received from client today

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	3/18/2022	Year-End Substantive Testing	7.5	Testing of Inventory Compilation, Inventory Price Testing, Prepaid legal
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	2.4	Review of Purdue lower of cost or net realizable value testing
Mercier,Joseph D	Senior	3/18/2022	Year-End Substantive Testing	2.5	Compilation of Purdue inventory and related tie out
Caporale,Amelia M	Partner/Principal	3/21/2022	Planning Activities	2.5	2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella and call with T. Sciammetta and R. El-Cheikh regarding permissible services
Caporale,Amelia M	Partner/Principal	3/21/2022	Planning Activities	0.5	Call with T. Sciammetta and R. El-Cheikh regarding permissible services
Eiserle,Christopher D.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	4.0	Data processing for EY Helix Tool (2020 data updates)
Eiserle,Christopher D.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	5.0	Data processing for EY Helix Tool (2021 data)
Sonika,Avinash	Senior Manager	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, Justin Furtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	2.7	Agreement of Accounts receivable subledger to trial balance and documentation of procedures performed
D'Alessandro,Nicholas A	Manager	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, Justin Furtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Casella,John M.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	4.0	Testing of prepaid expenses
Piotroski,Edmund Anthony	Senior	3/21/2022	Planning Activities	3.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, Justin Furtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
D'Alessandro,Nicholas A	Manager	3/21/2022	Year-End Substantive Testing	3.5	General Ledger Analyzer completeness testing (including mapping) and finalized the Helix Trade Receivable Analyzer

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Planning Activities	4.0	Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	2.4	Making substantive testing selections for over the counter listings for accounts receivable and sales
Patel,Nikita P.	Staff/Assistant	3/21/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items that were received today
Deepankar Nayyar	Senior	3/21/2022	Year-End Substantive Testing	11.0	Trial balance and lead sheet review
Furtado,Justin V	Manager	3/21/2022	Planning Activities	4.5	Planning document review and kick off meeting; Present: Amelia Caporale, Chris Pereira, Avinash Sonika, Nick D'Alessandro, Eddie Piotroski, Nikita Patel, John Casella
Pahlon,Cody	Staff/Assistant	3/21/2022	Year-End Substantive Testing	1.5	Draft audit tools to review obligation, interest cost, and service cost as well as consistency of cash flows
Pereira,Christopher A.	Partner/Principal	3/21/2022	Planning Activities	2.0	2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella
Sarah Azraa	Client Serving Contractor	3/21/2022	Year-End Substantive Testing	11.0	Download of cash confirmations from online portal and initial documentation
Utkarsh Kaushik	Staff/Assistant	3/21/2022	Year-End Substantive Testing	12.0	Initial documentation and tie out of the trial balance
Casella,John M.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Akshay Sawhney	Senior	3/22/2022	Year-End Substantive Testing	0.5	Creating trade receivables subledger analyzer
Deepankar Nayyar	Senior	3/22/2022	Year-End Substantive Testing	11.0	Trial balance and lead sheet review cont.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	4.0	Review of Prepaid expense testing
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	3.0	Review of Purdue payables testing schedules
Piotroski,Edmund Anthony	Senior	3/22/2022	Year-End Substantive Testing	1.0	Review of Rhodes Pharma payables testing
D'Alessandro,Nicholas A	Manager	3/22/2022	Year-End Substantive Testing	5.8	Making/helping team make testing selections for Revenue/Accounts Receivable (both controlled substance Helix and over-the-counter),inventory price testing/cutoff selections, and chargeback selections. Also scanning trial balance for new accounts over scope
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list based on what has been received as of today
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	0.7	Drafting instructions for the global delivery services team for accounts receivable confirmation letters
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	3.4	Making selections to test revenue/accounts receivable transactions
Patel,Nikita P.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	1.2	Vendor chargeback testing selections
Casella,John M.	Staff/Assistant	3/22/2022	Year-End Substantive Testing	5.0	Making Inventory Price Testing Selections and Prepaid S&P testing
Furtado,Justin V	Manager	3/22/2022	Planning Activities	1.5	Planning documents review
Pahlon,Cody	Staff/Assistant	3/22/2022	Year-End Substantive Testing	1.9	Draft audit tools for our numerical review, expected return on assets, and fixed income assumptions
Sarah Azraa	Client Serving Contractor	3/22/2022	Year-End Substantive Testing	8.0	Documentation of testing lead schedules and identification of material accounts for testing
Caporale,Amelia M	Partner/Principal	3/23/2022	Planning Activities	0.5	Review audit planning documentation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Pahlon,Cody	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.5	Internal meeting to discuss Pension Review. Included D. Nguyen, R. Chhabra, E. Zee, N. Fox
Deepankar Nayyar	Senior	3/23/2022	Year-End Substantive Testing	11.0	Updating trial balance and testing lead sheets for new entries
Zee,Ena	Executive Director	3/23/2022	Year-End Substantive Testing	0.5	Retirement plan - internal actuary kick off meeting to discuss scope and procedures, and the consideration of special events
D'Alessandro,Nicholas A	Manager	3/23/2022	Year-End Substantive Testing	7.1	General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents
Piotroski,Edmund Anthony	Senior	3/23/2022	Year-End Substantive Testing	2.4	Update of audit status tracker for both internal and external recipients
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.6	Updating prepared by client request list based on what has been received as of today
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.8	Making selections to test inventory cutoff
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	1.6	Updating intercompany analysis with new file provided by client and agreeing to trial balance
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.8	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/23/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	1.4	Testing accounts receivable support
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	3.1	Making selections to test vendor chargebacks transactions

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	0.9	Editing accounts receivable confirmation templates
Casella,John M.	Staff/Assistant	3/23/2022	Year-End Substantive Testing	8.5	Substantive testing procedures including Accrued R&D, Accrued S&P, Inventory Cutoff, Prepaid other Testing, Fixed Asset Rollforward
Shivani .	Senior Associate	3/23/2022	Year-End Substantive Testing	0.5	Purdue accounts receivable confirmation testing
Hitha Anis Karappamveetil	Associate	3/23/2022	Year-End Substantive Testing	2.0	Preparation of accounts receivable confirmation letters
Kulbhusan Singh	Senior	3/23/2022	Year-End Substantive Testing	2.0	Data assessment of general ledger analyzer program
Sarah Azraa	Client Serving Contractor	3/23/2022	Year-End Substantive Testing	11.0	Retrieving cash confirmations from online portal and documenting
Saurabh Shukla	Senior	3/23/2022	Year-End Substantive Testing	6.0	Creation of the accounts receivable subledger analyzer
Utkarsh Kaushik	Staff/Assistant	3/23/2022	Year-End Substantive Testing	13.0	Initial documentation and tie out of the trial balance cont.
Casella,John M.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	6.5	Data processing for EY Helix Tool (2021 data cont.)
Anirban Maity	Staff/Assistant	3/24/2022	Year-End Substantive Testing	4.0	Data assessment of trade receivables subledger
Deepankar Nayyar	Senior	3/24/2022	Year-End Substantive Testing	8.0	Documentation of discount reserves and related accounts receivable schedules
Sonika,Avinash	Senior Manager	3/24/2022	Planning Activities	1.5	Team meeting with Amelia, Caporale, Justin Furtado and Nick D'Alessandro to discuss sample selections for vendor chargebacks -0.5 hours, review of planning work papers -1 hour
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive	3.6	Making selections for unprocessed deductions and other credit adjustments for transaction testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	6.9	Review of Accrued legal fees schedule and related pre-petition liabilities subject to compromise
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	2.4	Review of Rhodes Pharma accrued expenses
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	0.7	Fixed assets testing review
D'Alessandro,Nicholas A	Manager	3/24/2022	Year-End Substantive Testing	6.9	Vendor chargeback discussion, inventory reserve and price testing for both Purdue and Rhodes, General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	3.6	Making subsequent event selections for credit memoranda, vendor chargebacks, cash receipts, and cash disbursements
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Piotroski,Edmund Anthony	Senior	3/24/2022	Year-End Substantive Testing	0.5	Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella
Casella,John M.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	9.5	Substantive testing including R&D testing, Cash Confirms, S&P Testing, Accrued Bonus, Accrued other, Fixed Asset Depreciation
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Sending out accounts receivable confirmation letters to client customers
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	1.1	Updating prepared by client request list for items received as of today
Patel,Nikita P.	Staff/Assistant	3/24/2022	Year-End Substantive Testing	0.5	Sending global delivery services instructions for revenue workpapers
Kulbhusan Singh	Senior	3/24/2022	Year-End Substantive Testing	4.5	Data assessment of general ledger analyzer program cont.



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Sarah Azraa	Client Serving Contractor	3/24/2022	Year-End Substantive Testing	11.0	Refreshed testing lead sheets based on new entries recorded in the trial balance
Casella,John M.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Eiserle,Christopher D.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.0	Final EY Helix tool updates
Deepankar Nayyar	Senior	3/25/2022	Year-End Substantive Testing	10.0	Performance of data analytics revenue testing procedures
Conley,Hannah Mary	Senior Manager	3/25/2022	Year-End Substantive Testing	1.0	Creation of EY Helix tool
D'Alessandro,Nicholas A	Manager	3/25/2022	Year-End Substantive Testing	5.1	Over-the-Counter accounts receivable and revenue (including cutoff testing) review, operating expense discussion, cash confirmation procedures, income statement approach
Piotroski,Edmund Anthony	Senior	3/25/2022	Year-End Substantive Testing	2.0	Review of Accrued co-op schedule
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.8	Sending selections to test subsequent cash receipts and disbursements
Furtado,Justin V	Manager	3/25/2022	Planning Activities	1.1	Planning documents review cont.
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.2	Testing subsequent event credit memoranda selections
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	1.3	Documenting fee for service file
Piotroski,Edmund Anthony	Senior	3/25/2022	Year-End Substantive Testing	0.5	Morning and afternoon Team Meetings with Nicholas D'Alessandro, Justin Furtado, Jack Casella and Nikita Patel
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items received as of today
Patel,Nikita P.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	3/25/2022	Year-End Substantive Testing	6.0	Substantive testing including Fixed asset Depreciation Analytic, Cash Confirms, accrued expense testing, Cash Testing
Nguyen,Dominic Lee	Senior	3/28/2022	Year-End Substantive Testing	1.0	Preparing actuary scope documentation and data request
Pahlon,Cody	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.2	Set up kickoff call to discuss Pension Audit with the core assurance team as well as our team.
Deepankar Nayyar	Senior	3/28/2022	Year-End Substantive Testing	7.0	Performance of data analytics revenue testing procedures cont.
Furtado,Justin V	Manager	3/28/2022	Planning Activities	4.0	Cont. Review of planning documents
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	0.9	Rhodes Pharma review of accrued rebates scoping
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	2.0	Rhodes Pharma review of sales returns and allowances
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
D'Alessandro,Nicholas A	Manager	3/28/2022	Year-End Substantive Testing	2.5	Rhodes Pharma vendor chargeback testing approach and investigation
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.6	Testing selections for unprocessed deductions
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	2.0	Audit status discussion - E. Piotroski, N. Patel, J. Casella
Piotroski,Edmund Anthony	Senior	3/28/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.4	Updating assignment tracker and prepared by client request list for outstanding requests
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	3.4	Performing inventory price testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	3.0	Review of Rhodes Pharma contra accounts receivable schedules
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	0.9	Sending follow up about accounts receivable confirmations not returned
Patel,Nikita P.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	5.6	Documenting data analytics program for revenue
Casella,John M.	Staff/Assistant	3/28/2022	Year-End Substantive Testing	3.5	Documenting expenses lead sheets
Mercier,Joseph D	Senior	3/28/2022	Year-End Substantive Testing	3.5	Review of Pension testing schedules
Siegler,Jeffrey Thomas	Staff/Assistant	3/28/2022	Year-End Substantive Testing	4.5	Created request list for Ceridian Dayforce and Inmar. Updated Control Objectives for 2021 year.
Memeti,Andi	Senior	3/28/2022	Year-End Substantive Testing	2.0	Initial planning call to determine scope, introduce team, give tasks to staff
Casella,John M.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.5	Team testing status discussion - E. Piotroski, J. Mercier, N. Patel
Nguyen,Dominic Lee	Senior	3/29/2022	Year-End Substantive Testing	2.0	Review of draft discount rate analysis
Deepankar Nayyar	Senior	3/29/2022	Year-End Substantive Testing	9.0	Performance of data analytics revenue testing procedures cont.
Ashish Agarwal	Manager	3/29/2022	Year-End Substantive Testing	9.0	Review of data analytics revenue testing procedures
Furtado,Justin V	Manager	3/29/2022	Year-End Substantive Testing	4.6	Review of vendor chargeback populations and scoping of testing
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.4	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive	0.5	Audit status discussion - E. Piotroski, N. Patel, J. Casella

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	4.1	Rhodes Pharma Accounts receivable testing
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	2.5	Purdue accounts receivable and discounts reserve testing
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	2.0	Review of subsequent event credit memo and vendor chargebacks
Mercier,Joseph D	Senior	3/29/2022	Planning Activities	2.4	Updates made to planning analytics
Mercier,Joseph D	Senior	3/29/2022	Year-End Substantive Testing	0.5	Creation of royalty confirmations
D'Alessandro,Nicholas A	Manager	3/29/2022	Year-End Substantive Testing	8.5	Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities. Setting up India team and staff on various workpapers and answering questions related to this, as well as Rhodes Pharma reserves and Purdue inventory
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.4	Setting up royalty income workpaper
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	0.6	Updating assignment tracker and prepared by client request list for items received today
Casella,John M.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	4.0	Documenting Payroll analytic, Accrued R&D, Prepaid Legal
Siegler,Jeffrey Thomas	Staff/Assistant	3/29/2022	Year-End Substantive Testing	7.0	Finished request list for Inmar. Created request list for ValueCentric and IQVIA.
Piotroski,Edmund Anthony	Senior	3/29/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	5.6	Documenting data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	1.6	Testing inventory cutoff selections

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/29/2022	Year-End Substantive Testing	1.7	Testing support for other credit adjustments selections
Sonika,Avinash	Senior Manager	3/29/2022	Independence Procedures	4.0	Performing required client continuance procedures
Nguyen,Dominic Lee	Senior	3/30/2022	Year-End Substantive Testing	1.0	Review of draft expected return on plan assets analysis
Deepankar Nayyar	Senior	3/30/2022	Year-End Substantive Testing	4.0	Performance of Rhodes Pharma data analytics testing procedures
Pahlon,Cody	Staff/Assistant	3/30/2022	Year-End Substantive Testing	0.5	Kickoff Call with the core assurance team to discuss audit procedures. Included D. Nguyen, E. Zee, J. Mercier, N. Fox, R. Chhabra, J. Furtado, N. D'Alessandro
Ashish Agarwal	Manager	3/30/2022	Year-End Substantive Testing	1.0	Review of data analytics revenue testing procedures cont.
Conley,Hannah Mary	Senior Manager	3/30/2022	Year-End Substantive Testing	1.0	Creation of EY Helix tool
Zee,Ena	Executive Director	3/30/2022	Year-End Substantive Testing	0.3	Retirement plan - meeting with core team to discuss scope, timing and related data request
Fox,Nicholas K.	Manager	3/30/2022	Year-End Substantive Testing	2.0	Pension specialist - review scoping
Furtado,Justin V	Manager	3/30/2022	Year-End Substantive Testing	2.9	Review of Purdue accrued expenses
Piotroski,Edmund Anthony	Senior	3/30/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting
D'Alessandro,Nicholas A	Manager	3/30/2022	Year-End Substantive Testing	6.5	Team status tracker ensuring each account has selections sent out, working through inventory reserve analytic documentation for Purdue, and revenue helix review including confirms
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	0.9	Team status meeting - E. Piotroski, J. Mercier, J. Casella
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	2.3	Inventory price testing for selections

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	4.6	Documenting data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	2.6	Organizing instructions for global delivery services to put together support to test sales and accounts receivable for over the counter and controlled substance products
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	0.5	Audit status discussion - E. Piotroski, N. Patel, J. Casella
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	4.0	Updates to testing lead Schedules
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	3.1	Inventory price testing and cutoff testing
Mercier,Joseph D	Senior	3/30/2022	Year-End Substantive Testing	2.9	Accounts receivable and over the counter sales testing
Casella,John M.	Staff/Assistant	3/30/2022	Year-End Substantive Testing	1.0	Finalizing Payroll Analytic
Mumtaz,Humza	Staff/Assistant	3/31/2022	Year-End Substantive Testing	7.0	Rhodes Pharma inventory testing procedures
Deepankar Nayyar	Senior	3/31/2022	Year-End Substantive Testing	9.0	Performance of Rhodes Pharma data analytics testing procedures cont.
Pahlon,Cody	Staff/Assistant	3/31/2022	Year-End Substantive Testing	2.0	Drafted final benefit review memorandum
Furtado,Justin V	Manager	3/31/2022	Year-End Substantive Testing	2.1	Review of Rhodes Pharma returns
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	0.7	Team status meeting - E. Piotroski, J. Mercier, J. Casella
D'Alessandro,Nicholas A	Manager	3/31/2022	Year-End Substantive Testing	7.5	Accrued vendor chargeback wholesaler, planning analytic, inventory price testing/cutoff testing, sales analytic testing for over-the-counter including transactional testing. Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	5.5	Operating expense scoping and testing selections
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	1.0	Review of prepaid expense testing (cont)
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	2.0	Review of Rhodes Pharma accrued returns schedule
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	3.5	Trial balance and testing lead sheet updates
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	1.8	Working on lead sheets for account comparisons year over year
Piotroski,Edmund Anthony	Senior	3/31/2022	Year-End Substantive Testing	0.5	Morning/Afternoon Touchpoint Meeting (.5)
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	3.0	Updating the planning analytic (Cont.)
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	2.5	Updates to testing lead Schedules
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	1.5	Review of accrued vendor chargebacks and testing selections
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	4.5	Review of cutoff registers
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	5.2	Documenting data analytics program for revenue cont.
Mercier,Joseph D	Senior	3/31/2022	Year-End Substantive Testing	1.0	Team status meeting and tracker updates
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	1.4	Working on cash anchor selections and sending to client
Patel,Nikita P.	Staff/Assistant	3/31/2022	Year-End Substantive	0.4	Updating assignment tracker and prepared by client request list for items received today

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Casella,John M.	Staff/Assistant	3/31/2022	Year-End Substantive Testing	6.0	Testing goods received not invoiced and Co-op advertising accrued expenses
Utkarsh Kaushik	Staff/Assistant	3/31/2022	Year-End Substantive Testing	9.0	Organizing selection supports for over the counter sales, sales cutoff, and accounts receivable testing
Deepankar Nayyar	Senior	4/1/2022	Year-End Substantive Testing	5.0	Accrued vendor chargeback - Wholesalers testing
Deepankar Nayyar	Senior	4/1/2022	Year-End Substantive Testing	4.0	Sales/Accounts receivable transaction testing
Furtado,Justin V	Manager	4/4/2022	Year-End Substantive Testing	6.7	Aptensio returns reserve review
Sonika,Avinash	Senior Manager	4/4/2022	Planning Activities	3.0	Review planning documents
D'Alessandro,Nicholas A	Manager	4/4/2022	Year-End Substantive Testing	4.8	Purdue Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures.
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	2.0	Goods Received, Inventory Received testing Investigation
D'Alessandro,Nicholas A	Manager	4/4/2022	Year-End Substantive Testing	2.3	Over-the-Counter product analytic and sales cutoff and regular sales testing (including alternate selections for a lost shipment on a selection).
Mercier,Joseph D	Senior	4/4/2022	Year-End Substantive Testing	1.2	Investments rollforward preparation
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.2	Updating prepared by client request list for items received from client as of today



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	3.0	Rhodes Pharma Expenses Review and Selections
Mercier,Joseph D	Senior	4/4/2022	Year-End Substantive Testing	3.5	Accrued vendor chargeback wholesaler preparation
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	2.0	Documentation of Liabilities subject to compromise testing
Casella,John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	8.0	Cash Confirmations and accrual Testing
Casella,John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/4/2022	Year-End Substantive Testing	2.0	Inventory compilation preparation
Kulbhusan Singh	Senior	4/4/2022	Risk Assurance/IT Activities	1.0	Preparing journal entry IT analyzer
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Memeti,Andi	Senior	4/4/2022	Risk Assurance/IT Activities	2.0	Review of service organization reliance reports
Ashish Agarwal	Manager	4/4/2022	Year-End Substantive Testing	9.0	Review of data analytics revenue testing workpapers
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	5.4	Documentation of data analytics program for revenue
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	1.6	Substantively testing revenue with support we have so far for selections

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Kulbhusan Singh	Senior	4/4/2022	Risk Assurance/IT Activities	6.0	Preparing journal entry IT analyzer cont.
Sagarwala Savithri Devi	Senior	4/4/2022	Risk Assurance/IT Activities	2.0	Initial review and scoping of service organization testing reports
Pereira,Christopher A.	Partner/Principal	4/5/2022	Quality Review	2.0	Review of planning documentation
D'Alessandro,Nicholas A	Manager	4/5/2022	Year-End Substantive Testing	2.6	Updating the client portal and request list and following up on various requests such as other credit adjustment explanations/support, chargeback testing, gross to net files, revenue
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued selling and promotion testing
Sonika,Avinash	Senior Manager	4/5/2022	Planning Activities	2.0	Review planning documents continued
D'Alessandro,Nicholas A	Manager	4/5/2022	Year-End Substantive Testing	6.7	Rhodes Pharma Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures.
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	0.5	Accrued vendor chargeback wholesale preparation
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	1.3	Detail Review Payroll analytic
Furtado,Justin V	Manager	4/5/2022	Year-End Substantive Testing	2.7	Prepaid expenses review
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	1.5	Investments rollforward preparation/support request
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued expenses

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.8	Rhodes Pharma Royalties Expense
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	3.6	Organizing and testing cash anchor / cash receipt selections for Purdue and Rhodes pharma
Sagarwala Savithri Devi	Senior	4/5/2022	Risk Assurance/IT Activities	5.0	Review of Amazon service organization report
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	3.0	Detail Review Accrued research and development
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued Legal Fees
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	2.0	Inventory price testing review
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	1.5	Inventory compilation review
Ashish Agarwal	Manager	4/5/2022	Year-End Substantive Testing	1.0	Review of data analytics revenue testing workpapers cont.
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	0.5	Investments lead sheet review
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	1.6	Documentation data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items received from client as of today

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.4	Addressing comments about inventory price testing for Purdue pharma
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.9	Continuing to substantively test revenue with support we have so far for selections
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	8.5	Rhodes Pharma Cost of goods sold analytic preparation
D'Alessandro,Nicholas A	Manager	4/6/2022	Year-End Substantive Testing	3.9	Purdue other credit adjustment testing.
Deepankar Nayyar	Senior	4/6/2022	Year-End Substantive Testing	6.0	Payroll expense testing and W2 reconciliation
D'Alessandro,Nicholas A	Manager	4/6/2022	Year-End Substantive Testing	4.8	Purdue other credit adjustment discussion with customer service given an excess inventory price increase clawback and opioid state tax discussion
Furtado,Justin V	Manager	4/6/2022	Year-End Substantive Testing	1.1	Cont. Review of prepaid expense testing
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	10.0	Cash Workpaper Review and preparation
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	2.0	i-contracts vendor chargeback listing preparation
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.7	Updating prepared by client request list for items received from client as of today
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	1.0	Rhodes Pharma accounts receivable lead sheet review and variance explanations
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive	1.5	Vida investment schedule and support review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.3	Addressing review comments in substantive testing
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	1.5	Rhodes Pharma inventory lead sheet review
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.1	Documentation of revenue testing lead sheet
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	3.1	Testing delivery documents for sales cutoff testing and sending global delivery services instructions to test regular sales support
Sagarwala Savithri Devi	Senior	4/6/2022	Risk Assurance/IT Activities	4.0	Review of Sungard service organization report
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	8.5	Rhodes cost of goods sold analytic cont.
Urja Ahuja	Staff/Assistant	4/6/2022	Year-End Substantive Testing	9.0	Updating payroll expense testing and W2 reconciliation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	5.0	Aptensio Return Reserve Documentation and review
D'Alessandro,Nicholas A	Manager	4/7/2022	Year-End Substantive Testing	3.8	Inventory testing review for both Purdue and Rhodes Pharma

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Review of cash testing documentation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	2.0	Sales lead sheet review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Goods Received, Invoices Received, AP Call and support review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	3.0	Touchpoints with Staff Jack Casella, Humza Mumtaz and Nikita Patel on the status of their task lists and items identified (3)
Mercier,Joseph D	Senior	4/7/2022	Independence Procedures	0.5	Independence Procedure preparation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Accrued Legal support Review
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	1.0	Sales cutoff register review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.2	Updating prepared by client request list for items received from client as of today
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	2.3	Testing subsequent event cash receipt and cash disbursement selection support from client
Gurbani Bal	Staff/Assistant	4/7/2022	Year-End Substantive Testing	7.0	Performing vendor chargeback testing procedures
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	1.5	Documentation of investments rollforward
Memeti,Andi	Senior	4/7/2022	Risk Assurance/IT Activities	2.0	Assign task to GDS team and call to walk through how to complete the SOC reports

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Mercier,Joseph D	Senior	4/7/2022	Independence Procedures	0.5	Independence summary memo preparation
Urja Ahuja	Staff/Assistant	4/7/2022	Year-End Substantive Testing	6.0	Updating payroll expense testing and W2 reconciliation cont.
Sagarwala Savithri Devi	Senior	4/7/2022	Risk Assurance/IT Activities	1.0	Review of Inmar service organization report
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	4.6	Testing sales support from client now that delivery information came in
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.1	Rerunning certain reports for data analytics program for revenue as requested
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	7.0	Documentation of cash account confirmations and agreement to reconciliations
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.5	Posting time in accordance with Purdue Bankruptcy Detail Requirements
Furtado,Justin V	Manager	4/8/2022	Year-End Substantive Testing	2.0	Accrued legal expenses and goods received accrual review
Caporale,Amelia M	Partner/Principal	4/8/2022	Year-End Substantive Testing	0.5	Discuss gross to net audit approach with N. D'Alessandro and J. Molchan
Mercier,Joseph D	Senior	4/8/2022	Year-End Substantive Testing	1.5	Investments lead sheet variance explanations

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier, Joseph D	Senior	4/8/2022	Year-End Substantive Testing	0.5	Over the counter sales cutoff testing
Deepankar Nayyar	Senior	4/8/2022	Year-End Substantive Testing	9.0	Purdue Pharma vendor chargeback testing
D'Alessandro, Nicholas A	Manager	4/8/2022	Year-End Substantive Testing	6.4	Updating request list and providing a status of workpapers by account to ensure we are caught up with testing selections and schedules received from the client thus far.
Memeti, Andi	Senior	4/8/2022	Risk Assurance/IT Activities	1.0	Documentation of the information technology planning memo
Casella, John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	0.5	Team night call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Casella, John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Piotroski, Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.0	Accrued Legal Discussion with Rich Brown, review of files provided (1)
Piotroski, Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Sagarwala Savithri Devi	Senior	4/8/2022	Risk Assurance/IT Activities	5.0	Documentation of Inmar service organization testing workplan
Piotroski, Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.0	Connection with Justin Furtado, Manager on Aptensio Return Reserve/touchpoint setup
Mercier, Joseph D	Senior	4/8/2022	Year-End Substantive Testing	2.5	Intercompany lead sheet review
Piotroski, Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier, Joseph D	Senior	4/8/2022	Year-End Substantive Testing	0.5	Over the counter and accounts receivable aging testing
Casella, John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	4.5	Accrued Co-op advertising testing



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Memeti,Andi	Senior	4/8/2022	Risk Assurance/IT Activities	1.0	Review GDS work and assign tasks to Staff
Gurbani Bal	Staff/Assistant	4/8/2022	Year-End Substantive Testing	9.0	Performing vendor chargeback testing procedures cont.
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	1.7	Updating request list and team tracker before our Tuesday call with the client on overall status of the audit.
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	5.0	Inventory testing including proof of delivery documents, inventory lower of cost net realizable value testing, inventory price testing, inventory compilation and tie out
Furtado,Justin V	Manager	4/11/2022	Year-End Substantive Testing	3.5	Review of commercial rebates testing
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	0.5	Night status call with team Eddie Piotroski, EY Senior, Jack, EY Staff
Caporale,Amelia M	Partner/Principal	4/11/2022	Year-End Substantive Testing	0.5	Meeting to discuss Audit committee meeting with J. Furtado and T. Ronan
Mercier,Joseph D	Senior	4/11/2022	Year-End Substantive Testing	1.0	i-contract listing review and vendor chargeback percentage question
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	3.3	Detail Review Cost of Goods Sold Analytic completeness for call
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	0.5	Morning status call with team Eddie Piotroski, EY Senior, Jack, EY Staff
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	2.3	Client Request List Update (0.3)
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.5	Aptensio Summary of Variances File
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.5	Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Nick D'Alessandro
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.4	Detail Review Rhodes Pharmaceuticals LP Payroll Analytic

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	3.5	W2 Rec Payroll Expenses Detail Review
Siegler,Jeffrey Thomas	Staff/Assistant	4/11/2022	Risk Assurance/IT Activities	1.0	Request list prep and emails to contacts
Casella,John M.	Staff/Assistant	4/11/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/11/2022	Year-End Substantive Testing	2.0	Standard cost listing preparation
Casella,John M.	Staff/Assistant	4/11/2022	Year-End Substantive Testing	8.0	Accrued legal testing
Furtado,Justin V	Manager	4/12/2022	Year-End Substantive Testing	5.6	Review of Cost of Goods Sold analytic
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	0.5	Request list call with the client including Eric Nowakowski, Controller, Rebecca Ulman, Accounting Manager, Justin Furtado, EY Manager and Eddie Piotroski, Senior
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	2.2	Working through audit tracker to clear comments - Progress and questions coming up with (2.2)
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	4.1	Request list set up before call with client, inventory testing files and vendor chargeback testing for Purdue
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Client Request List Call (10:30-11, 0.5 hrs.)
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Detail Review Cost of Goods Sold Analytic completeness for call
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	0.5	Gross-to-net status call with Eric Nowakowski, Controller and Justin Furtado, EY Manager
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	AP Aging / Rhodes Pharmaceuticals LP cutoff selections touchpoint with Humza Mumtaz(0.5)

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.2	Cost of Goods Sold Analytic Call (3-4:15 PM), 1.2 Hours
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.8	Detail Review Rhodes Pharmaceuticals LP Payroll Analytic
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.0	Aptensio Call with Ron Haberlin and Justin Furtado (2-3pm, 1 hour)
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.8	Aptensio Summary of Variances File
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Accounts receivable aging delivery documentation
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Over the counter sales cutoff testing and review
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.3	EY Portal Review & Client Request List Update
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	6.2	W2 Rec Payroll Expenses Detail Review
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Documentation of Investment testing support
Casella,John M.	Staff/Assistant	4/12/2022	Year-End Substantive Testing	5.0	Documentation of cost of goods sold analytic expectations
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, E. Piotroski
Casella,John M.	Staff/Assistant	4/12/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress -J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Rhodes inventory summary preparation
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive	0.5	Royalty income confirmation preparation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Siegler,Jeffrey Thomas	Staff/Assistant	4/12/2022	Risk Assurance/IT Activities	1.0	Request list prep and emails to contacts
Gurbani Bal	Staff/Assistant	4/12/2022	Year-End Substantive Testing	3.0	Performing vendor chargeback testing procedures cont.
Caporale,Amelia M	Partner/Principal	4/13/2022	Year-End Substantive Testing	2.5	Attend audit committee meeting
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT Activities	0.5	Meeting w/ B. Palmer to discuss how Purdue utilizes ValueCentric
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT Activities	0.5	Review of ValueCentric service organization report
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Humza Mumtaz, Jack Casella and Joe Mercier
Furtado,Justin V	Manager	4/13/2022	Year-End Substantive Testing	8.3	Review of Aptensio returns reserve
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT Activities	1.0	Review of planning documentation
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	4.1	Rhodes Pharma inventory files, vendor chargeback review of testing and preparing for status meeting/revenue walkthrough with Partner
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.0	Setting up Staff Jack on Subsequent Events Ownership (1 Hour)
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	0.5	Night status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.2	Rhodes Pharmaceuticals LP Accrued accounts payable Call & Aptensio discussion with Ron, Eric Flaith and Jack Casella (1.2)
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.8	Internal call to discuss current testing status and subsequent procedures to be performed. Present:Nick D'Alessandro, Jack Casella and Joe Mercier

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.8	Ron Aptensio Email Review
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.0	Group Status Call with Justin Furtado, Nick D'Alessandro Detail Review and Joe Mercier 1PM - 2PM
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.5	Documentation of Accrued legal expense testing procedures
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	W2 Follow Up Review and Humza Connect (0.2)
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	General Comment Clearing Purdue Pharmaceuticals LP/Rhodes Pharmaceuticals LP
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.5	Responding to client email regarding W2 reconciliation
Casella,John M.	Staff/Assistant	4/13/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List update
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.5	Rhodes Inventory summary preparation
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.5	Review of accrued bonus and severance testing schedules
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Rhodes Inventory price testing preparation
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	3.0	Cost of Goods Sold analytic Investigation (3)
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.2	Over the counter Emerson inventory confirmation preparation
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive	0.2	Respond to Dee Cabral / portal update

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Memeti,Andi	Senior	4/13/2022	Risk Assurance/IT Activities	2.0	Review Ceridian service organization reports
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.5	Shipping documentation for trade receivable confirmations
Casella,John M.	Staff/Assistant	4/13/2022	Year-End Substantive Testing	8.0	Updating documentation for cash confirmation requests and related cash account reconciliations
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Perform over the counter Sales Testing
Siegler,Jeffrey Thomas	Staff/Assistant	4/13/2022	Risk Assurance/IT Activities	2.0	Meeting with Bob Palma to go over ValuCentric request list
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.3	Documented instructions for Rhodes inventory and Purdue equity rollforward
Caporale,Amelia M	Partner/Principal	4/14/2022	Year-End Substantive Testing	1.5	Review revenue audit testing with J. Furtado and N. D'Alessandro and discuss Avrio audit scoping with T. Ronan and audit team
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	5.5	Purdue Pharmaceuticals LP Inventory Review
Deepankar Nayyar	Senior	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharma inventory - lower of cost or net realizable value testing
Furtado,Justin V	Manager	4/14/2022	Year-End Substantive Testing	4.1	Review of Cost of Goods Sold analytic cont.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharmaceuticals LP Inventory Review
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	0.5	Morning status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Emerson over the counter sap preparation and support request
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Deepankar Nayyar	Senior	4/14/2022	Year-End Substantive Testing	4.0	Documentation of Equity Rollforward
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Call with client for the ValueCentric service organization report and walkthrough evidence
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Internal call with team to discuss strategy on Purdue and next steps with in-scope service organization reports.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	0.8	Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Justin Furtado and Nick D'Alessandro
Siegler,Jeffrey Thomas	Staff/Assistant	4/14/2022	Risk Assurance/IT Activities	1.0	Organizing of evidence for service organization reports
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	2.1	Revenue Helix program for controlled substance products and Over-the-Counter testing walkthrough with Amelia Caporale, EY Partner and Justin Furtado, EY Manager.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	2.1	Review of substantive audit testing workpapers
Casella,John M.	Staff/Assistant	4/14/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Rollback promotion consolidation
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Updating request list for Amazon, Azure, Sungard, and ValueCentric testing
Casella,John M.	Staff/Assistant	4/14/2022	Year-End Substantive Testing	7.0	Subsequent Events testing and selection

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Sarah Azraa	Client Serving Contractor	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharma - inventory lower of cost or net realizable value testing
Furtado,Justin V	Manager	4/15/2022	Year-End Substantive Testing	2.0	Review of actuary pension testing follow-ups
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.8	Rhodes inventory Receipts selections with follow up email (.8)
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	2.5	Updating the request list and status tracker for each account and reviewing low risk accounts including accounts payable and subsequent events.
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/15/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.3	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.6	Medicicare/MedD Accrual / GDS Email (Confirm consistent methodology) 0.6
Memeti,Andi	Senior	4/15/2022	Risk Assurance/IT Activities	2.0	Documenting of the ValueCentric manage access related controls
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.9	Jack Casella Audit Sendoff Connection and cash touchpoint (0.9)
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.8	Legal expense schedule for 2021 tie out issues review to GL Follow up with Rich regarding Accrued expenses (.8)
Casella,John M.	Staff/Assistant	4/15/2022	Year-End Substantive Testing	7.5	Goods received/invoice received testing procedures



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier, Joseph D	Senior	4/15/2022	Year-End Substantive Testing	1.5	Rhodes Inventory Lower Cost to Net Realizable Value Analysis preparation and testing
Mercier, Joseph D	Senior	4/15/2022	Year-End Substantive Testing	2.0	Emerson over the counter inventory and reconciliation preparation and support request
Memeti, Andi	Senior	4/15/2022	Risk Assurance/IT Activities	1.0	Reviewing service organization report workpapers
Memeti, Andi	Senior	4/15/2022	Risk Assurance/IT Activities	3.0	Review of Ceridien service organization controls
Casella, John M.	Staff/Assistant	4/15/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Furtado, Justin V	Manager	4/18/2022	Year-End Substantive Testing	1.1	Review of Rhodes accrued expense testing
Sonika, Avinash	Senior Manager	4/18/2022	Year-End Substantive Testing	0.5	Meeting with Amelia Caporale to discuss the status of audit and update on audit committee meeting held on April 13.
D'Alessandro, Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	1.5	Rhodes Pharma inventory review.
D'Alessandro, Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
D'Alessandro, Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the day and tasks everyone will be working on.
Biedziak, Eliza Anna	Senior Manager	4/18/2022	Year-End Substantive Testing	1.0	Data review for govt. pricing calculation testing
Piotroski, Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski, Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Review of accrued expenses testing lead sheet
Piotroski, Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Redmond,Robert L.	Manager	4/18/2022	Risk Assurance/IT Activities	1.0	Review of controls for ValueCentric service organization report
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Humza Mumtaz Connect on Rhodes Pharma Accrued Royalties/ Operating Expense Testing documentation
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.4	Accrued Legal Update Documentation Review (0.4)
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Client Request List Limited Scope Update (0.5)
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	2.5	Review of pension testing workpapers
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Use Tax Payable & Accrued Retention support review to establish approach (1)
Mercier,Joseph D	Senior	4/18/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Review of liabilities subject to compromise testing workpapers
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	3.6	Cash Final Detail Review
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Goods Received Invoices Received Accrual Support Testing Variance Review and Follow Ups Send
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Global Delivery Team Setup
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.3	Portal clean Up
Casella,John M.	Staff/Assistant	4/18/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/18/2022	Year-End Substantive Testing	2.0	Inventory price testing meeting and purchase price variance questions and support

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	4/18/2022	Year-End Substantive Testing	6.5	Subsequent events testing procedures
Sarah Azraa	Client Serving Contractor	4/18/2022	Year-End Substantive Testing	1.0	Rhodes Pharma accrued Medicaid testing
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	1.6	Purdue inventory rollback and inventory count review, and Rhodes Pharma inventory review.
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Redmond,Robert L.	Manager	4/19/2022	Risk Assurance/IT Activities	1.0	Review of controls for Inmar service organization report
Caporale,Amelia M	Partner/Principal	4/19/2022	Year-End Substantive Testing	0.5	Audit status update discussion with A. Sonika, J. Furtado and N. D'Alessandro
Deepankar Nayyar	Senior	4/19/2022	Year-End Substantive Testing	9.0	Rhodes Pharma sales returns testing
Furtado,Justin V	Manager	4/19/2022	Year-End Substantive Testing	2.6	Review of Rhodes inventory testing
Furtado,Justin V	Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Nick D'Alessandro.
Sonika,Avinash	Senior Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado and Nick D'Alessandro.
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.8	Interbank Fund Transfer Testing DR
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.3	Aptensio Return Reserve Analysis
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado.
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.2	Client Request List Limited Scope Update (0.5)

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.5	Delivery documentation for controlled substance accounts receivable testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Return Reserve Documentation
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.2	Operating Expense Detail Review
Casella,John M.	Staff/Assistant	4/19/2022	Year-End Substantive Testing	5.5	Accrued Retention bonus testing
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.0	Rhodes Inventory Lower Cost to Net Realizable Value Analysis testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.3	Review of EY India team instructions for substantive testing procedures
Nguyen,Dominic Lee	Senior	4/19/2022	Year-End Substantive Testing	0.6	Review of actuary pension testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.4	Accrued Retention Documentation
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.0	Third party Inventory confirmation preparation
Casella,John M.	Staff/Assistant	4/19/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
D'Alessandro,Nicholas A	Manager	4/20/2022	Year-End Substantive	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Deepankar Nayyar	Senior	4/20/2022	Year-End Substantive Testing	4.0	subsequent events review of vendor chargebacks and credit memos
Redmond,Robert L.	Manager	4/20/2022	Risk Assurance/IT Activities	1.0	Review of controls for Ceridian service organization report
D'Alessandro,Nicholas A	Manager	4/20/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the day and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Accrued Retention documentation updated
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	1.3	Cost of Goods Sold, Goods Received Invoices Received & RP Return Reserve Call with Justin Furtado
Furtado,Justin V	Manager	4/20/2022	Year-End Substantive Testing	3.6	Review of Rhodes Pharma substantive testing procedures
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.3	Client Request List Limited Scope Update (0.5)
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	1.0	Accounts receivable confirmation proof of delivery testing and review
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	6.0	Cost of goods sold Analytic Documentation (Rhodes and Purdue)
Casella,John M.	Staff/Assistant	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	1.0	Rhodes Pharma sales cutoff testing and review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	1.5	Aptensio Reserve File Assembly and email
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Call with Dee Cabral for 2021 Payroll Expenses
Ashish Agarwal	Manager	4/20/2022	Year-End Substantive Testing	3.0	Review of accrued returns reserve testing workpapers
Casella,John M.	Staff/Assistant	4/20/2022	Year-End Substantive Testing	4.0	Subsequent events testing procedures
Deepankar Nayyar	Senior	4/21/2022	Year-End Substantive Testing	9.0	Accrued Returns Reserve Files and Returns Processed Returns Processed Listings
Redmond,Robert L.	Manager	4/21/2022	Risk Assurance/IT Activities	1.0	Review of controls for IQVIA service organization report
Pereira,Christopher A.	Partner/Principal	4/21/2022	Quality Review	2.0	Review of planning documentation cont.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.3	Client Request List Limited Scope Update (0.5)
Tsui,Rochelle	Manager	4/21/2022	Year-End Substantive Testing	1.0	Data review for govt. pricing calculation testing
Furtado,Justin V	Manager	4/21/2022	Year-End Substantive Testing	3.9	Ongoing review of Aptensio returns reserve calculations
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.8	Aptensio Return Reserve Documentation Finalization
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Cash Final Detail Review
D'Alessandro,Nicholas A	Manager	4/21/2022	Year-End Substantive Testing	4.8	Return reserve files for OxyContin, Butrans and Hysingla.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Inventory Receipts Review, Follow Up, documentation
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.2	Rhodes Pharma Medicare/Medicaid funding notice review
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.4	Call with staff Ola Rys for Setup on Credit Adjustment Testing
D'Alessandro,Nicholas A	Manager	4/21/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.8	Detail Review Rhodes Credit Adjustment
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Inventory price testing
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	4.0	Purdue and Rhodes 3rd Party Inventory Documentation adjustments
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Memeti,Andi	Senior	4/21/2022	Risk Assurance/IT Activities	3.0	Creating request list for IQVIA and distribution of request list
Casella,John M.	Staff/Assistant	4/21/2022	Year-End Substantive Testing	0.5	Accrued general and administrative expense testing
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.4	Detail Review of Purdue Accrued G&A
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Casella,John M.	Staff/Assistant	4/21/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.2	Connection with Staff Jack Casella on task list status
Ashish Agarwal	Manager	4/21/2022	Year-End Substantive Testing	5.0	Review of accrued returns reserve testing workpapers cont.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	2.0	Detail Review Rhodes Pharma Royalty Expense/Accrual
Sarah Azraa	Client Serving Contractor	4/21/2022	Year-End Substantive Testing	4.0	Purdue oxycontin returns reserve
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Lower of Cost or Net Realizable Value testing
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Accounts receivable contra variances
Rys,Aleksandra Anna	Staff/Assistant	4/21/2022	Year-End Substantive Testing	1.4	Substantive testing of credit adjustments' existence and valuation.
D'Alessandro,Nicholas A	Manager	4/22/2022	Year-End Substantive Testing	5.8	Client request list update and completing return reserve files before meeting with Controller on Monday
D'Alessandro,Nicholas A	Manager	4/22/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Tsui,Rochelle	Manager	4/22/2022	Year-End Substantive Testing	2.5	Convert and review direct sales data for Average manufacturer price calculation.
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Deepankar Nayyar	Senior	4/22/2022	Year-End Substantive Testing	4.0	Accrued Returns Reserve Files and Returns Processed Accrued Butrans Returns Reserve
Deepankar Nayyar	Senior	4/22/2022	Year-End Substantive Testing	4.0	Accrued Returns Reserve Files and Returns Processed Accrued Hysingla Returns Reserve
Tsui,Rochelle	Manager	4/22/2022	Year-End Substantive	2.0	April Average Manufacturer Price 2021 calculation procedures.



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	2.0	Cost of goods sold Analytic Adjustments and Inquiry Send
Memeti,Andi	Senior	4/22/2022	Risk Assurance/IT Activities	3.0	Communicating request to Purdue contacts and identifying the appropriate contacts for remaining service organization reports
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	1.0	Trial Balance Fluctuations Call with Staff Jack Casella
Mercier,Joseph D	Senior	4/22/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Sarah Azraa	Client Serving Contractor	4/22/2022	Year-End Substantive Testing	9.0	Purdue Pharma butrans and Hysingla returns reserve
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	2.0	Rhodes Pharma Royalty Documentation and follow Up
Casella,John M.	Staff/Assistant	4/22/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	4.0	Subsequent Events Disbursement Review
Casella,John M.	Staff/Assistant	4/22/2022	Year-End Substantive Testing	7.5	Documentation of account fluctuations
D'Alessandro,Nicholas A	Manager	4/25/2022	Year-End Substantive Testing	4.8	Return reserve files for each product and various gross-to-net testing
Tsui,Rochelle	Manager	4/25/2022	Year-End Substantive Testing	2.0	May monthly average manufacturer price calculation.
Tsui,Rochelle	Manager	4/25/2022	Year-End Substantive Testing	3.0	April monthly average manufacturer price calculation.
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with , Nick D'Alessandro, Jack Casella and Joe Mercier

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.2	Purdue Cost of Goods Sold Analytic Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
D'Alessandro,Nicholas A	Manager	4/25/2022	Year-End Substantive Testing	1.0	Night status with team to go through priorities of the night and tasks everyone will be working on.
Mutlu Tepe,Serpil	Manager	4/25/2022	Year-End Substantive Testing	3.0	Rhodes - Review of received documentation
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.3	Operating Expense Follow Up Testing
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.2	Rhodes Pharma Royalties Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.7	Journal Entry Testing
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Mercier,Joseph D	Senior	4/25/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.5	Rhodes Pharma 3rd Party Inventory Review
Mercier,Joseph D	Senior	4/25/2022	Year-End Substantive Testing	0.5	Accounts receivable contra client meeting
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.8	Status Tracker Updates and Client Portal Clean Up
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Rhodes Other Credit Adjustments Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive	1.4	Prepaid Other and Legal Review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Casella,John M.	Staff/Assistant	4/25/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Memeti,Andi	Senior	4/25/2022	Risk Assurance/IT Activities	3.0	Processing of Inmar service organization report
Casella,John M.	Staff/Assistant	4/25/2022	Year-End Substantive Testing	2.0	Documentation of account fluctuations cont.
Tsui,Rochelle	Manager	4/26/2022	Year-End Substantive Testing	4.0	June monthly average manufacturer price calculation.
Laver,Johan	Executive Director	4/26/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports
Deepankar Nayyar	Senior	4/26/2022	Year-End Substantive Testing	9.0	Documentation of journal entry testing results
D'Alessandro,Nicholas A	Manager	4/26/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the night and tasks everyone will be working on.
Mutlu Tepe,Serpil	Manager	4/26/2022	Year-End Substantive Testing	5.0	Rhodes - Calculation model preparation, request for missing items in received documentation
D'Alessandro,Nicholas A	Manager	4/26/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.3	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.5	Vendor Chargeback Testing Touchpoint with Nicholas D'Alessandro, sample of selections review and email to Global Delivery Service Team
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.5	Client Request List meeting with PPLP and RP Personnel

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.3	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Detail Review of Accounts payable Subledger
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	2.2	Subsequent Events Detail Review
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Commercial Rebate Selections Review and rework
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.4	Payroll Walkthrough
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	1.0	Addressing review notes
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Detail Review of Accounts payable Subledger
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	1.0	Sales register controlled substance and over the counter review
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.2	Savings Card Accrual
Ashish Agarwal	Manager	4/26/2022	Year-End Substantive Testing	2.0	Review of journal entry testing
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.4	Purdue Pharma Operating Expense Detail Review
Siegler,Jeffrey Thomas	Staff/Assistant	4/26/2022	Risk Assurance/IT Activities	3.0	Updated Dayforce workplan and also started creating sample requests for our testing.
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Sarah Azraa	Client Serving Contractor	4/26/2022	Year-End Substantive Testing	9.0	Performing journal entry testing procedures

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier, Joseph D	Senior	4/26/2022	Year-End Substantive Testing	0.3	Rhodes Pharma's third party inventory client meeting
Memeti, Andi	Senior	4/26/2022	Risk Assurance/IT Activities	3.0	Processing of IQVIA, ValueCentric, Sungard, and Ceridian service organization Reports
Casella, John M.	Staff/Assistant	4/26/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Furtado, Justin V	Manager	4/27/2022	Year-End Substantive Testing	0.8	Discussion with R. Haberlin (Rhodes) and D. Fogel (Rhodes) regarding Aptensio returns reserve
D'Alessandro, Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	5.5	Represents all out-of-scope time for third party inventory confirms received for Rhodes Pharma inventory. Multiple back and forth with the client on adjustments that need to be booked for differences between confirm and their general ledger.
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.8	Rhodes Pharma vendor chargeback Debit balance review and Global Delivery Service Testing Review
Tsui, Rochelle	Manager	4/27/2022	Year-End Substantive Testing	3.0	Best price calculation for Medicaid price testing
Deepankar Nayyar	Senior	4/27/2022	Year-End Substantive Testing	9.0	Rhodes vendor chargeback testing review
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Rhodes Other Credit Adjustment Detail Review
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.4	Accrued Legal Subsequent Events Inquiry Support Review
D'Alessandro, Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.0	Prepaid Other Detail Review and Client Discussion
Piotroski, Edmund Anthony	Senior	4/27/2022	Year-End Substantive	1.0	Rhodes Pharma Commercial Rebate Selections Review and rework

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
D'Alessandro,Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Return Reserve Call with Justin Furtado and Rhodes pharma Personnel
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.0	Accrued Payroll Preparation
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Client email follow up
Mutlu Tepe,Serpil	Manager	4/27/2022	Year-End Substantive Testing	4.0	Rhodes - Preparing transactional data and queries for the calculation model
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Casella,John M.	Staff/Assistant	4/27/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.3	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.3	Savings Card Accrual Documentation and Support Request
Casella,John M.	Staff/Assistant	4/27/2022	Year-End Substantive Testing	2.0	Met with Eddie about flux explanations for Rhodes Pharma
Sarah Azraa	Client Serving Contractor	4/27/2022	Year-End Substantive Testing	6.0	Performing commercial rebates testing procedures
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	1.0	Accrued fee for service preparation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Geodis inventory confirmation review
Ashish Agarwal	Manager	4/27/2022	Year-End Substantive Testing	2.0	Review of vendor chargebacks testing
Siegler,Jeffrey Thomas	Staff/Assistant	4/27/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports
Muskaan Puri	Staff/Assistant	4/27/2022	Year-End Substantive Testing	9.0	Performing vendor chargeback testing procedures
Tsui,Rochelle	Manager	4/28/2022	Year-End Substantive Testing	3.5	Non-Federal average manufacturer price testing calculations.
Caporale,Amelia M	Partner/Principal	4/28/2022	Year-End Substantive Testing	0.5	Discuss audit status update with J. Furtado
Laver,Johan	Executive Director	4/28/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports cont.
Biedziak,Eliza Anna	Senior Manager	4/28/2022	Year-End Substantive Testing	3.0	Review of government pricing testing
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	2.6	Out-of-scope for return reserve Purdue workpapers. Hysingla gross sales number is off by over tolerable error, various adjustments still need to be booked in the general ledger
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint N. D'Alessandro
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.5	Rhodes Pharma 3rd Party Inventory Call with Nicholas D'Alessandro, Joe Mercier and Rhodes Pharma Personnel
Deepankar Nayyar	Senior	4/28/2022	Year-End Substantive Testing	9.0	Commercial rebates testing procedures
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	1.5	Rhodes Pharma Commercial Rebate Selections and documentation detail review
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.0	Rhodes Pharma third party inventory reconciliation to the inventory summary
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Rhodes Pharma's third party inventory client meeting
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Vendor chargebacks subsequently processed testing
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.4	Review of lease files
Ashish Agarwal	Manager	4/28/2022	Year-End Substantive Testing	2.0	Review of commercial rebates testing
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Accounts receivable contra support review
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Royalty confirmation preparation
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.5	Accrued fee for service preparation
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.5	Sales register controlled substance and over the counter review
Casella,John M.	Staff/Assistant	4/28/2022	Year-End Substantive	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski



Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Sarah Azraa	Client Serving Contractor	4/28/2022	Year-End Substantive Testing	6.0	Purdue Pharma journal entry testing procedures
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint N. D'Alessandro
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski
Tsui,Rochelle	Manager	4/29/2022	Year-End Substantive Testing	1.0	Addressing June Medicaid pricing discrepancies
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	4.3	Rebate payment reconciliation and selections, along with drafting follow up questions for client on each rebate type and quarter utilized inquiries
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.2	Purdue Savings Card Accrual
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	4.0	Journal Entry Testing
Mercier,Joseph D	Senior	4/29/2022	Year-End Substantive Testing	2.0	Returns processed testing and support review
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
Casella,John M.	Staff/Assistant	4/29/2022	Year-End Substantive Testing	3.0	Documentation of account fluctuations cont.
Mercier,Joseph D	Senior	4/29/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	2.0	Rhodes Pharma Cost Of Goods Support review and follow up email
Casella,John M.	Staff/Assistant	4/29/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski
			<b>Total</b>	<b>1,805.0</b>	

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**